SECOND REGULAR SESSION

[TRULY AGREED TO AND FINALLY PASSED]

SENATE SUBSTITUTE FOR

SENATE COMMITTEE SUBSTITUTE FOR

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 833

92ND GENERAL ASSEMBLY

3240S.06T

2004

AN ACT

To repeal sections 67.478, 67.481, 67.484, 67.487, 67.490, 67.493, 67.793, 67.799, 67.1706, 67.1754, 144.757, 144.759, and 644.032, RSMo, and to enact in lieu thereof fifteen new sections relating to counties.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 67.478, 67.481, 67.484, 67.487, 67.490, 67.493, 67.793, 67.799,

- 2 67.1706, 67.1754, 144.757, 144.759, and 644.032, RSMo, are repealed and fifteen new sections
- 3 enacted in lieu thereof, to be known as sections 67.793, 67.799, 67.1706, 67.1754, 67.2000,
- 4 67.2500, 67.2505, 67.2510, 67.2515, 67.2520, 67.2525, 67.2530, 144.757, 144.759, and 644.032,
- 5 to read as follows:
 - 67.793. 1. Whenever the creation of a regional recreational district is desired, one
- 2 hundred or more persons residing in the proposed district may file with the county clerk in which
- 3 the greater part of the proposed district's population resides a petition requesting the creation of
- 4 the regional recreational district. In case the proposed district is situated in two or more counties,
- 5 the petition shall be filed in the office of the county clerk of the county in which the greater part
- 6 of the proposed district's population resides, and the governing body of that county shall set the
- 7 petition for public hearing and conduct such hearing. The petition shall set forth:
- 8 (1) A description of the territory to be embraced in the proposed district;
- 9 (2) The names of the municipalities located within the proposed district;
- 10 (3) The name of the proposed district;
- 11 (4) The population of the proposed district;

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law. Matter in boldface type in the above law is proposed language.

- 12 (5) The assessed valuation of the proposed district;
 - (6) The type and rate of tax proposed to be levied; and
- 14 (7) A request that the question be submitted to the voters residing within the limits of 15 the proposed regional recreational district whether they will establish a regional recreational 16 district pursuant to the provisions of sections 67.792 to 67.799 to be known as ". . . Regional 17 Recreational District" for the purpose of establishing, operating and maintaining public parks, 18 neighborhood trails and recreational facilities within the boundaries of the district.
 - 2. Whenever one hundred or more persons residing in an area contiguous to an existing regional recreational district desire to become part of that contiguous district, such persons may file a petition with the county clerk of the county in which the greater part of the population within the proposed addition to the district resides, and the governing body of that county shall set the petition for public hearing and conduct such hearing. The petition for the addition to a district shall set forth the same facts required for the creation of such a district pursuant to subdivisions (1) to (7) of subsection 1 of this section, except that:
 - (1) Subdivision (6) of subsection 1 of this section shall only permit the imposition of a tax on the real property located within the addition to the district; and
 - (2) Subdivision (7) of subsection 1 of this section shall, in the petition for the addition, be a request that the question be submitted to the voters residing within the limits of the proposed addition to the ".... regional recreational district" as to whether or not they will become a part of the ".... regional recreational district" for the purpose of establishing, operating and maintaining public parks, neighborhood trails and recreational facilities within the boundaries of such district.
 - 3. The petition shall, after having been filed pursuant to this section, receive a hearing by the governing body of the county of filing pursuant to section 67.794.
 - 4. The governing body of any county otherwise eligible to participate in a regional recreational district may directly authorize, by ordinance, the creation of a regional recreational district or an addition to an existing regional recreational district without the submission of a petition. The governing body of each such county shall, upon the enactment of such ordinance, submit the question of its approval to the voters in such county. If less than an entire county is proposed to participate in such a regional recreational district, the question may be submitted to the **registered and qualified** voters residing in the proposed [area, provided, that any regional recreational district which is supported by a sales tax shall be approved by the voters of the entire county] **district, or if no registered and qualified voters reside in the proposed district, to the owners of the real property located within the proposed district. Any ordinance adopted by the governing body creating a regional recreational district supported by a sales tax but with no registered and qualified voters residing within the proposed district**

48 boundaries shall be unanimously approved by the owners of real property within the

proposed district. The proposed district shall consist only of those counties, or portions of

50 counties, where the governing body has approved an ordinance to create a district.

67.799. 1. A regional recreational district may, by a majority vote of its board of directors, impose an annual property tax for the establishment and maintenance of public parks and recreational facilities and grounds within the boundaries of the regional recreational district not to exceed sixty cents per year on each one hundred dollars of assessed valuation on all property within the district, except that no such tax shall become effective unless the board of directors of the district submits to the voters of the district, at a county or state general, primary or special election, a proposal to authorize the tax.

2. The question shall be submitted in substantially the following form:

9 Shall a cent tax per one hundred dollars assessed valuation be levied for public 10 parks and recreational facilities?

 \square YES \square NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall become effective. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the board of directors shall have no power to impose the tax unless and until the board of directors of the district submits another proposal to authorize the tax and such proposal is approved by a majority of the qualified voters voting thereon.

- 3. The property tax authorized in subsections 1 and 2 of this section shall be levied and collected in the same manner as other ad valorem property taxes are levied and collected.
- 4. (1) A regional recreational district may, by a majority vote of its board of directors, impose a tax not to exceed one-half of one cent on all retail sales subject to taxation pursuant to sections 144.010 to 144.525, RSMo, for the purpose of funding the creation, operation and maintenance of public parks, recreational facilities and grounds within the boundaries of a regional recreational district. The tax authorized by this subsection shall be in addition to all other sales taxes allowed by law. No tax pursuant to this subsection shall become effective unless the board of directors submits to the voters of the district, at a county or state general, primary or special election, a proposal to authorize the tax, and such tax shall become effective only after the majority of the voters voting on such tax approve such tax. [Only whole counties participating in a regional recreational district shall be able to impose a sales tax pursuant to this subsection.]
- (2) In the event the district seeks to impose a sales tax pursuant to this subsection, the question shall be submitted in substantially the following form:

34 Shall a cent sales tax be levied on all retail sales within the district for public parks 35 and recreational facilities?

36 □ YES \square NO

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If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall become effective. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the board of directors shall have no power to impose the tax unless and until another proposal to authorize the tax is submitted to the voters of the district and such proposal is approved by a majority of the qualified voters voting thereon. The provisions of sections 32.085 and 32.087, RSMo, shall apply to any tax approved pursuant to this subsection.

- 5. As used in this section, "qualified voters" or "voters" means any individuals residing within the proposed district who are eligible to be registered voters and who have registered to vote under chapter 115, RSMo, or, if no individuals eligible and registered to vote reside within the proposed district, all of the owners of real property located within the proposed district who have unanimously petitioned for or consented to the adoption of an ordinance by the governing body imposing a tax authorized in this section. If the owner of the property within the proposed district is a political subdivision or corporation of the state, the governing body of such political subdivision or corporation shall be considered the owner for purposes of this section.
- 67.1706. The metropolitan district shall have as its [primary] duty the development, operation and maintenance of a public system of interconnecting trails and parks throughout the counties comprising the district. Nothing in this section shall restrict the district's entering into and initiating projects dealing with parks not necessarily connected to trails. The 5 metropolitan district shall supplement but shall not substitute for the powers and responsibilities of the other parks and recreation systems within the metropolitan district or other conservation and environmental regulatory agencies and shall have the power to contract with other parks and recreation systems as well as with other public and private entities. **Nothing in this section** shall give the metropolitan district authority to regulate water quality, watershed or land use issues in the counties comprising the district.
 - 67.1754. The sales tax authorized in sections 67.1712 to 67.1721 shall be collected and allocated as follows:
- 3 (1) Fifty percent of the sales taxes collected from each county shall be deposited in the 4 metropolitan park and recreational fund to be administered by the board of directors of the 5 district to pay costs associated with the establishment, administration, operation and maintenance of public recreational facilities, parks, and public recreational grounds associated with the

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district. Costs for office administration beginning in the second fiscal year of district operations may be up to but shall not exceed fifteen percent of the amount deposited pursuant to this subdivision;

(2) Fifty percent of the sales taxes collected from each county shall be returned to the source county for park purposes, except that forty percent of such fifty percent amount shall be reserved for distribution to municipalities within the county in the form of grant revenue sharing funds. Each county in the district shall establish its own process for awarding the grant proceeds to its municipalities for park purposes **provided the purposes of such grants are consistent with the purpose of the district**. In the case of a county of the first classification with a charter form of government having a population of at least nine hundred thousand inhabitants, such grant proceeds shall be awarded to municipalities by a municipal grant commission as described in section 67.1757.

67.2000. 1. This section shall be known as the "Exhibition Center and Recreational Facility District Act".

2. Whenever not less than fifty owners of real property located within any county of the first classification with more than eighty-five thousand nine hundred but less than eighty-six thousand inhabitants, or any county of the second classification with more than fifty-two thousand six hundred but less than fifty-two thousand seven hundred inhabitants, or any county of the first classification with more than one hundred four thousand six hundred but less than one hundred four thousand seven hundred inhabitants, or any county of the third classification without a township form of government and with more than seventeen thousand nine hundred but less than eighteen thousand inhabitants, or any county of the first classification with more than thirty-seven thousand but less than thirtyseven thousand one hundred inhabitants, or any county of the third classification without a township form of government and with more than twenty-three thousand five hundred but less than twenty-three thousand six hundred inhabitants, or any county of the third classification without a township form of government and with more than nineteen thousand three hundred but less than nineteen thousand four hundred inhabitants, or any county of the first classification with more than seventy-one thousand three hundred but less than seventy-one thousand four hundred inhabitants, or any county of the first classification with more than one hundred ninety-eight thousand but less than one hundred ninety-nine thousand two hundred inhabitants, desire to create an exhibition center and recreational facility district, the property owners shall file a petition with the governing body of each county located within the boundaries of the proposed district requesting the creation of the district. The district boundaries may include all or part of the counties described in this section. The petition shall contain the following information:

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- 25 (1) The name and residence of each petitioner and the location of the real property 26 owned by the petitioner;
- 27 **(2)** A specific description of the proposed district boundaries, including a map 28 illustrating the boundaries; and
 - (3) The name of the proposed district.
 - 3. Upon the filing of a petition pursuant to this section, the governing body of any county described in this section may, by resolution, approve the creation of a district. Any resolution to establish such a district shall be adopted by the governing body of each county located within the proposed district, and shall contain the following information:
 - (1) A description of the boundaries of the proposed district;
- 35 (2) The time and place of a hearing to be held to consider establishment of the proposed district;
 - (3) The proposed sales tax rate to be voted on within the proposed district; and
 - (4) The proposed uses for the revenue generated by the new sales tax.
 - 4. Whenever a hearing is held as provided by this section, the governing body of each county located within the proposed district shall:
 - (1) Publish notice of the hearing on two separate occasions in at least one newspaper of general circulation in each county located within the proposed district, with the first publication to occur not more than thirty days before the hearing, and the second publication to occur not more than fifteen days or less than ten days before the hearing;
 - (2) Hear all protests and receive evidence for or against the establishment of the proposed district; and
 - (3) Rule upon all protests, which determinations shall be final.
 - 5. Following the hearing, if the governing body of each county located within the proposed district decides to establish the proposed district, it shall adopt an order to that effect; if the governing body of any county located within the proposed district decides to not establish the proposed district, the boundaries of the proposed district shall not include that county. The order shall contain the following:
 - (1) The description of the boundaries of the district;
- (2) A statement that an exhibition center and recreational facility district has been established;
 - (3) The name of the district;
- 57 (4) The uses for any revenue generated by a sales tax imposed pursuant to this section; and
 - (5) A declaration that the district is a political subdivision of the state.

6. A district established pursuant to this section may, at a general, primary, or special election, submit to the qualified voters within the district boundaries a sales tax of one-fourth of one percent, for a period not to exceed twenty-five years, on all retail sales within the district, which are subject to taxation pursuant to sections 144.010 to 144.525, RSMo, to fund the acquisition, construction, maintenance, operation, improvement, and promotion of an exhibition center and recreational facilities. The ballot of submission shall be in substantially the following form:

Shall the (name of district) impose a sales tax of one-fourth of one percent to fund the acquisition, construction, maintenance, operation, improvement, and promotion of an exhibition center and recreational facilities, for a period of (insert number of years)?

71 □ **YES** □ **NO**

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

If a majority of the votes cast in the portion of any county that is part of the proposed district favor the proposal, then the sales tax shall become effective in that portion of the county that is part of the proposed district on the first day of the first calendar quarter immediately following the election. If a majority of the votes cast in the portion of a county that is a part of the proposed district oppose the proposal, then that portion of such county shall not impose the sales tax authorized in this section until after the county governing body has submitted another such sales tax proposal and the proposal is approved by a majority of the qualified voters voting thereon. However, if a sales tax proposal is not approved, the governing body of the county shall not resubmit a proposal to the voters pursuant to this section sooner than twelve months from the date of the last proposal submitted pursuant to this section. If the qualified voters in two or more counties that have contiguous districts approve the sales tax proposal, the districts shall combine to become one district.

7. There is hereby created a board of trustees to administer any district created and the expenditure of revenue generated pursuant to this section consisting of four individuals to represent each county approving the district, as provided in this subsection. The governing body of each county located within the district, upon approval of that county's sales tax proposal, shall appoint four members to the board of trustees; at least one shall be an owner of a nonlodging business located within the taxing district, or their designee, at least one shall be an owner of a lodging facility located within the district, or their

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designee, and all members shall reside in the district except that one nonlodging business owner, or their designee, and one lodging facility owner, or their designee, may reside 98 outside the district. Each trustee shall be at least twenty-five years of age and a resident of this state. Of the initial trustees appointed from each county, two shall hold office for two years, and two shall hold office for four years. Trustees appointed after expiration of 100 the initial terms shall be appointed to a four-year term by the governing body of the county the trustee represents, with the initially appointed trustee to remain in office until a 102 successor is appointed, and shall take office upon being appointed. Each trustee may be 104 reappointed. Vacancies shall be filled in the same manner in which the trustee vacating 105 the office was originally appointed. The trustees shall not receive compensation for their services, but may be reimbursed for their actual and necessary expenses. The board shall elect a chair and other officers necessary for its membership. Trustees may be removed if:

- (1) By a two-thirds vote, the board moves for the member's removal and submits such motion to the governing body of the county from which the trustee was appointed; and
- 112 (2) The governing body of the county from which the trustee was appointed, by a 113 majority vote, adopts the motion for removal.
 - 8. The board of trustees shall have the following powers, authority, and privileges:
 - (1) To have and use a corporate seal;
 - (2) To sue and be sued, and be a party to suits, actions, and proceedings;
 - (3) To enter into contracts, franchises, and agreements with any person or entity, public or private, affecting the affairs of the district, including contracts with any municipality, district, or state, or the United States, and any of their agencies, political subdivisions, or instrumentalities, for the funding, including without limitation interest rate exchange or swap agreements, planning, development, construction, acquisition, maintenance, or operation of a single exhibition center and recreational facilities or to assist in such activity. "Recreational facilities", means locations explicitly designated for public use where the primary use of the facility involves participation in hobbies or athletic activities;
 - (4) To borrow money and incur indebtedness and evidence the same by certificates, notes, or debentures, to issue bonds and use any one or more lawful funding methods the district may obtain for its purposes at such rates of interest as the district may determine. Any bonds, notes, and other obligations issued or delivered by the district may be secured by mortgage, pledge, or deed of trust of any or all of the property and income of the district. Every issue of such bonds, notes, or other obligations shall be payable out of

property and revenues of the district and may be further secured by other property of the district, which may be pledged, assigned, mortgaged, or a security interest granted for such payment, without preference or priority of the first bonds issued, subject to any agreement with the holders of any other bonds pledging any specified property or revenues. Such bonds, notes, or other obligations shall be authorized by resolution of the district board, and shall bear such date or dates, and shall mature at such time or times, but not in excess of thirty years, as the resolution shall specify. Such bonds, notes, or other obligations shall be in such denomination, bear interest at such rate or rates, be in such form, either coupon or registered, be issued as current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such manner, be payable in such place or places, and be subject to redemption as such resolution may provide, notwithstanding section 108.170, RSMo. The bonds, notes, or other obligations may be sold at either public or private sale, at such interest rates, and at such price or prices as the district shall determine;

- (5) To acquire, transfer, donate, lease, exchange, mortgage, and encumber real and personal property in furtherance of district purposes;
- (6) To refund any bonds, notes, or other obligations of the district without an election. The terms and conditions of refunding obligations shall be substantially the same as those of the original issue, and the board shall provide for the payment of interest at not to exceed the legal rate, and the principal of such refunding obligations in the same manner as is provided for the payment of interest and principal of obligations refunded;
- (7) To have the management, control, and supervision of all the business and affairs of the district, and the construction, installation, operation, and maintenance of district improvements therein; to collect rentals, fees, and other charges in connection with its services or for the use of any of its facilities;
 - (8) To hire and retain agents, employees, engineers, and attorneys;
 - (9) To receive and accept by bequest, gift, or donation any kind of property;
- (10) To adopt and amend bylaws and any other rules and regulations not in conflict with the constitution and laws of this state, necessary for the carrying on of the business, objects, and affairs of the board and of the district; and
- (11) To have and exercise all rights and powers necessary or incidental to or implied from the specific powers granted by this section.
- 9. There is hereby created the "Exhibition Center and Recreational Facility District Sales Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to this section. The director of revenue shall be custodian of the trust fund, and moneys in the trust fund shall be used solely for the purposes authorized in this section. Moneys in

the trust fund shall be considered nonstate funds pursuant to section 15, article IV, 169 Constitution of Missouri. The director of revenue shall invest moneys in the trust fund in 170 the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the trust fund. All sales taxes collected by the director of 171 172 revenue pursuant to this section on behalf of the district, less one percent for the cost of 173 collection which shall be deposited in the state's general revenue fund after payment of 174 premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited in the trust fund. The director of revenue shall keep accurate records of the amount of moneys 176 in the trust fund which was collected in the district imposing a sales tax pursuant to this 177 section, and the records shall be open to the inspection of the officers of each district and the general public. Not later than the tenth day of each month, the director of revenue 178 179 shall distribute all moneys deposited in the trust fund during the preceding month to the 180 district. The director of revenue may authorize refunds from the amounts in the trust fund 181 and credited to the district for erroneous payments and overpayments made, and may 182 redeem dishonored checks and drafts deposited to the credit of the district.

- 10. The sales tax authorized by this section is in addition to all other sales taxes allowed by law. Except as modified in this section, all provisions of sections 32.085 and 32.087, RSMo, apply to the sales tax imposed pursuant to this section.
- 11. Any sales tax imposed pursuant to this section shall not extend past the initial term approved by the voters unless an extension of the sales tax is submitted to and approved by the qualified voters in each county in the manner provided in this section. Each extension of the sales tax shall be for a period not to exceed twenty years. The ballot of submission for the extension shall be in substantially the following form:

Shall the (name of district) extend the sales tax of one-fourth of one percent for a period of (insert number of years) years to fund the acquisition, construction, maintenance, operation, improvement, and promotion of an exhibition center and recreational facilities?

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If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

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If a majority of the votes cast favor the extension, then the sales tax shall remain in effect at the rate and for the time period approved by the voters. If a sales tax extension is not approved, the district may submit another sales tax proposal as authorized in this section,

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but the district shall not submit such a proposal to the voters sooner than twelve monthsfrom the date of the last extension submitted.

12. Once the sales tax authorized by this section is abolished or terminated by any means, all funds remaining in the trust fund shall be used solely for the purposes approved in the ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while the district has any financing or other obligations outstanding; provided that any new financing, debt, or other obligation or any restructuring or refinancing of an existing debt or obligation incurred more than ten years after voter approval of the sales tax provided in this section or more than ten years after any voter approved extension thereof shall not cause the extension of the sales tax provided in this section or cause the final maturity of any financing or other obligations outstanding to be extended. Any funds in the trust fund which are not needed for current expenditures may be invested by the district in the securities described in subdivisions (1) to (12) of subsection 1 of section 30.270, RSMo, or repurchase agreements secured by such securities. If the district abolishes the sales tax, the district shall notify the director of revenue of the action at least ninety days before the effective date of the repeal, and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the sales tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the sales tax in the district, the director of revenue shall remit the balance in the account to the district and close the account of the district. The director of revenue shall notify the district of each instance of any amount refunded or any check redeemed from receipts due the district.

13. In the event that the district is dissolved or terminated by any means, the governing bodies of the counties in the district shall appoint a person to act as trustee for the district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall take and subscribe an oath to faithfully discharge the duties of the office, and shall give bond with sufficient security, approved by the governing bodies of the counties, to the use of the dissolved or terminated district, for the faithful discharge of duties. The trustee shall have and exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining obligations of the district, shall pay over to the county treasurer of each county in the district and take receipt for all remaining moneys in amounts based on the ratio the levy of each county bears to the total levy for the district in the previous three years or since the establishment of the district, whichever time period is shorter. Upon payment to the county treasurers, the trustee shall deliver to the clerk of

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- the governing body of any county in the district all books, papers, records, and deeds belonging to the dissolved district.
 - 67.2500. 1. The governing body of any city, town, or village that is within a first class county with a charter form of government with a population over two hundred fifty thousand that adjoins a first class county with a charter form of government with a population over nine hundred thousand, may establish a theater, cultural arts, and entertainment district in the manner provided in section 67.2505.
 - 2. Sections 67.2500 to 67.2530 shall be known as the "Theater, Cultural Arts, and Entertainment District Act".
 - 3. As used in sections 67.2500 to 67.2530, the following terms mean:
 - (1) "District", a theater, cultural arts, and entertainment district organized under this section;
 - (2) "Qualified electors", "qualified voters", or "voters", registered voters residing within the district or subdistrict, or proposed district or subdistrict, who have registered to vote pursuant to chapter 115, RSMo, or, if there are no persons eligible to be registered voters residing in the district or subdistrict, proposed district or subdistrict, property owners, including corporations and other entities, that are owners of real property;
 - 16 (3) "Registered voters", persons qualified and registered to vote pursuant to chapter 115, RSMo; and
 - 18 (4) "Subdistrict", a subdivision of a district, but not a separate political subdivision, created for the purposes specified in subsection 5 of section 67.2505.
 - 67.2505. 1. A district may be created to fund, promote, and provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar entertainment events or activities, and to fund, promote, plan, design, construct, improve, maintain, and operate public improvements, transportation projects, and related facilities in the district.
 - 2. A district is a political subdivision of the state.
 - 3. The name of a district shall consist of a name chosen by the original petitioners,preceding the words "theater, cultural arts, and entertainment district".
 - 4. The district shall include a minimum of fifty contiguous acres.
 - 5. Subdistricts shall be formed for the purpose of voting upon proposals for the creation of the district or subsequent proposed subdistrict, voting upon the question of imposing a proposed sales tax, and for representation on the board of directors, and for no other purpose.
 - 6. Whenever the creation of a district is desired, one or more registered voters from each subdistrict of the proposed district, or one or more property owners who collectively

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own one or more parcels of real estate comprising at least a majority of the land situated in the proposed subdistricts within the proposed district, may file a petition requesting the creation of a district with the governing body of the city, town, or village within which the proposed district is to be established. The petition shall contain the following information:

- (1) The name, address, and phone number of each petitioner and the location of the real property owned by the petitioner;
 - (2) The name of the proposed district;
- (3) A legal description of the proposed district, including a map illustrating the district boundaries, which shall be contiguous, and the division of the district into at least five, but not more than fifteen, subdistricts that shall contain, or are projected to contain upon full development of the subdistricts, approximately equal populations;
- 27 (4) A statement indicating the number of directors to serve on the board, which shall be not less than five or more than fifteen;
 - (5) A request that the district be established;
 - (6) A general description of the activities that are planned for the district;
 - (7) A proposal for a sales tax to fund the district initially, pursuant to the authority granted in sections 67.2500 to 67.2530, together with a request that the imposition of the sales tax be submitted to the qualified voters within the district;
 - (8) A statement that the proposed district shall not be an undue burden on any owner of property within the district and is not unjust or unreasonable;
 - (9) A request that the question of the establishment of the district be submitted to the qualified voters of the district;
 - (10) A signed statement that the petitioners are authorized to submit the petition to the governing body; and
 - (11) Any other items the petitioners deem appropriate.
 - 7. Upon the filing of a petition pursuant to this section, the governing body of any city, town, or village described in this section may pass a resolution containing the following information:
 - (1) A description of the boundaries of the proposed district and each subdistrict;
 - (2) The time and place of a hearing to be held to consider establishment of the proposed district;
 - (3) The timeframe and manner for the filing of protests;
- 48 (4) The proposed sales tax rate to be voted upon within the subdistricts of the 49 proposed district;
 - (5) The proposed uses for the revenue to be generated by the new sales tax; and
- 51 (6) Such other matters as the governing body may deem appropriate.

- 8. Prior to the governing body certifying the question of the district's creation and imposing a sales tax for approval by the qualified electors, a hearing shall be held as provided by this subsection. The governing body of the municipality approving a resolution as set forth in section 67.2520 shall:
- (1) Publish notice of the hearing, which shall include the information contained in the resolution cited in section 67.2520, on two separate occasions in at least one newspaper of general circulation in the county where the proposed district is located, with the first publication to occur not more than thirty days before the hearing, and the second publication to occur not more than fifteen days or less than ten days before the hearing;
- (2) Hear all protests and receive evidence for or against the establishment of the proposed district; and
 - (3) Consider all protests, which determinations shall be final.

The costs of printing and publication of the notice shall be paid by the petitioners. If the district is organized pursuant to sections 67.2500 to 67.2530, the petitioners may be reimbursed for such costs out of the revenues received by the district.

- 9. Following the hearing, the governing body of any city, town, or village within which the proposed district will be located may order an election on the questions of the district creation and sales tax funding for voter approval and certify the questions to the municipal clerk. The election order shall include the date on which the ballots will be mailed to qualified electors, which shall be not sooner than the eighth Tuesday from the issuance of the order. The election regarding the incorporation of the district and the imposing of the sales tax shall follow the procedure set forth in section 67.2520, and shall be held pursuant to the order and certification by the governing body. Only those subdistricts approving the question of creating the district and imposing the sales tax shall become part of the district.
- 10. If the results of the election conducted in accordance with section 67.2520 show that a majority of the votes cast were in favor of organizing the district and imposing the sales tax, the governing body may establish the proposed district in those subdistricts approving the question of creating the district and imposing the sales tax, by adopting an ordinance to that effect. The ordinance establishing the district shall contain the following:
 - (1) The description of the boundaries of the district and each subdistrict;
- (2) A statement that a theater, cultural arts, and entertainment district has been established;
 - (3) A declaration that the district is a political subdivision of the state;
 - (4) The name of the district;

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- 88 (5) The date on which the sales tax election in the subdistricts was held, and the 89 result of the election:
- 90 (6) The uses for any revenue generated by a sales tax imposed pursuant to this 91 section:
 - (7) A certification to the newly created district of the election results, including the election concerning the sales tax; and
 - (8) Such other matters as the governing body deems appropriate.
- 11. Any subdistrict that does not approve the creation of the district and imposing the sales tax shall not be a part of the district and the sales tax shall not be imposed until after the district board of directors has submitted another proposal for the inclusion of the area into the district and such proposal and the sales tax proposal are approved by a majority of the qualified voters in the subdistrict voting thereon. Such subsequent elections shall be conducted in accordance with section 67.2520; provided, however, that the district board of directors may place the question of the inclusion of a subdistrict 102 within a district and the question of imposing a sales tax before the voters of a proposed subdistrict, and the municipal clerk, or circuit clerk if the district is formed by the circuit court, shall conduct the election. In subsequent elections, the election judges shall certify the election results to the district board of directors.
 - 67.2510. As a complete alternative to the procedure establishing a district set forth 2 in section 67.2505, a circuit court with jurisdiction over any city, town, or village that is within a first class county with a charter form of government with a population over two hundred fifty thousand that adjoins a first class county with a charter form of government with a population over nine hundred thousand, may establish a theater, cultural arts, and entertainment district in the manner provided in section 67.2515.
 - 67.2515. 1. Whenever the creation of a theater, cultural arts, and entertainment 2 district is desired, one or more registered voters from each subdistrict of the proposed district, or if there are no registered voters in a subdistrict, one or more property owners 4 who collectively own one or more parcels of real estate comprising at least a majority of the land situated in the proposed subdistricts within the proposed district may file a petition with the circuit court requesting the creation of a theater, cultural arts, and entertainment district. The petition shall contain the following information:
 - (1) The name, address, and phone number of each petitioner and the location of the real property owned by the petitioner;
 - (2) The name of the proposed district;
 - (3) A legal description of the proposed district, including a map illustrating the district boundaries, which shall be contiguous, and the division of the district into at least

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- five, but not more than fifteen, subdistricts that shall contain, or are projected to contain upon full development of the subdistricts, approximately equal populations;
- 15 (4) A statement indicating the number of directors to serve on the board, which shall be not less than five or more than fifteen;
 - (5) A request that the district be established;
 - (6) A general description of the activities that are planned for the district;
 - (7) A proposal for a sales tax to fund the district initially, pursuant to the authority granted in sections 67.2500 to 67.2530, together with a request that the imposing of the sales tax be submitted to the qualified voters within the district;
 - (8) A statement that the proposed district shall not be an undue burden on any owner of property within the district and is not unjust or unreasonable;
- 24 (9) A request that the question of the establishment of the district be submitted to the qualified voters of the district;
 - (10) A signed statement that the petitioners are authorized to submit the petition to the circuit court; and
 - (11) Any other items the petitioners deem appropriate.
 - 2. The circuit clerk of the county in which the petition is filed pursuant to this section shall present the petition to the judge, who shall thereupon set the petition for hearing not less than thirty days nor more than forty days after the filing. The judge shall cause publication of the notice of the hearing on two separate occasions in at least one newspaper of general circulation in the county where the proposed district is located, with the first publication to occur not more than thirty days before the hearing, and the second publication to occur not more than fifteen days or less than ten days before the hearing. The notice shall recite the following information:
 - (1) A description of the boundaries of the proposed district and each subdistrict;
 - (2) The time and place of a hearing to be held to consider establishment of the proposed district;
 - (3) The timeframe and manner for the filing of the petitions or answers in the case;
- 41 (4) The proposed sales tax rate to be voted on within the subdistricts of the 42 proposed district;
 - (5) The proposed uses for the revenue generated by the new sales tax; and
 - (6) Such other matters as the circuit court may deem appropriate.

The costs of printing and publication of the notice shall be paid by the petitioners. If the district is organized pursuant to sections 67.2500 to 67.2530, the petitioners may be reimbursed for such costs out of the revenues received by the district.

- 3. Any registered voter or owner of real property within the proposed district may join in or file a petition supporting or answer opposing the creation of the district and seeking a judgment respecting these same issues; provided, however, that all pleadings must be filed with the court no later than five days before the case is heard.
 - 4. The court shall hear the case without a jury. If the court determines the petition is defective or the proposed district or its plan of operation is unconstitutional, it shall enter its judgment to that effect and shall refuse to incorporate the district as requested in the pleadings. If the court determines the petition is not legally defective and the proposed district and plan of operation are not unconstitutional, the court shall order an election on the questions of the district creation and sales tax funding for voter approval and certify the questions to the circuit clerk. The election order shall include the date on which the ballots will be mailed to qualified electors, which shall be not sooner than the eighth Tuesday from the issuance of the order. The election regarding the incorporation of the district and the imposing the sales tax shall follow the procedure set forth in section 67.2520, and shall be held pursuant to the order and certification by the circuit judge. Only those subdistricts approving the question of creating the district and imposing the sales tax shall become part of the district.
 - 5. If the results of the election conducted in accordance with section 67.2520 show that a majority of the votes cast were in favor of organizing the district and imposing the sales tax, the circuit judge shall establish the proposed district in those subdistricts approving the question of creating the district and imposing the sales tax by issuing an order to that effect. The court shall determine and declare the district organized and incorporated and issue an order that includes the following:
 - (1) The description of the boundaries of the district and each subdistrict;
 - (2) A statement that a theater, cultural arts, and entertainment district has been established;
 - (3) A declaration that the district is a political subdivision of the state;
 - (4) The name of the district;
- 77 (5) The date on which the sales tax election in the subdistricts was held, and the result of the election;
 - (6) The uses for any revenue generated by a sales tax imposed pursuant to this section;
- 81 (7) A certification to the newly created district of the election results, including the 82 election concerning the sales tax; and
 - (8) Such other matters as the circuit court deems appropriate.

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- 6. Any subdistrict that does not approve the creation of the district and imposing the sales tax shall not be a part of the district and the sales tax shall not be imposed until after the district board of directors has submitted another proposal for the inclusion of the area into the district and such proposal and the sales tax proposal are approved by a majority of the qualified voters in the subdistrict voting thereon. Such subsequent elections shall be conducted in accordance with section 67.2520; provided, however, that the district board of directors may place the question of the inclusion of a subdistrict within a district and the question of imposing a sales tax in the proposed subdistrict before the voters of a proposed subdistrict, and the circuit clerk shall conduct the subsequent election. In subsequent elections, the election judges shall certify the election results to the district board of directors.
- 7. Any party having filed a petition or answer to a petition may appeal the circuit court's order or judgment in the same manner as provided for other appeals. Any order either refusing to incorporate the district or incorporating the district shall be a final judgment for purposes of appeal.
- 67.2520. 1. If a governing body or circuit court judge has certified the question regarding the district creation and sales tax funding for voter approval, the municipal clerk in which the district is located, or the circuit clerk if the order and certification has been by a circuit judge, shall conduct the election. The questions shall be submitted to the qualified voters of each subdistrict within the district boundaries who have filed an application pursuant to this section. The municipal clerk, or the circuit clerk if the district is being formed by the circuit court, shall publish notice of the election in at least one newspaper of general circulation in the county where the proposed district is located, with the publication to occur not more than fifteen days but not less than ten days before the date when applications for ballots will be accepted. The notice shall include a description of the district boundaries, the timeframe and manner of applying for a ballot, the questions to be voted upon, and where and when applications for ballots will be accepted. The municipal clerk, or circuit clerk if the district is being formed by the circuit court, shall also send a notice of the election to all registered voters in the proposed district, which shall include the information in the published notice. The costs of printing and publication of the notice, and mailing of the notices to registered voters, shall be paid by the petitioners. If the district is organized pursuant to sections 67.2500 to 67.2530, the petitioners may be reimbursed for such costs out of the revenues received by the district.
- 2. For elections held in subdistricts pursuant to this section, if all the owners of property in a subdistrict joined in the petition for formation of the district, such owners may cast their ballot by unanimous petition approving any measure submitted to them as

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- subdistrict voters pursuant to this section. Each owner shall receive one vote per acre owned. Fractional votes shall be allowed. The petition shall be submitted to the municipal clerk, or the circuit court clerk if the district is being formed by the circuit court, who shall verify the authenticity of all signatures thereon. The filing of a unanimous petition shall constitute an election in the subdistrict under this section and the results of said election shall be entered pursuant to this section.
 - 3. The sales tax shall be not more than one-half of one percent on all retail sales within the district, which are subject to taxation pursuant to section 67.2530, to fund, promote, and provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar entertainment events or activities, and to fund, promote, plan, design, construct, improve, maintain, and operate public improvements, transportation projects, and related facilities in the district.
 - 4. Application for a ballot shall be made as provided in this subsection:
 - (1) Persons entitled to apply for a ballot in an election shall be:
 - (a) A resident registered voter of the district; or
 - (b) If there are no registered voters in a subdistrict, a person, including a corporation or other entity, which owns real property within the subdistrict. Each voter which is not an individual shall determine how to cast its vote as provided for in its articles of incorporation, articles of organization, articles of partnership, bylaws, or other document which sets forth an appropriate mechanism for the determination of the entity's vote. If a voter has no such mechanism, then its vote shall be cast as determined by a majority of the persons who run the day-to-day affairs of the voter. Each property owner shall receive one vote;
 - (2) Only persons entitled to apply for a ballot in elections pursuant to this subsection shall apply. Such persons shall apply with the municipal clerk, or the circuit clerk if the district is formed by the circuit court. Each person applying shall provide:
 - (a) Such person's name, address, mailing address, and phone number;
 - (b) An authorized signature; and
 - (c) Evidence that such person is entitled to vote. Such evidence shall be a copy of:
 - a. For resident individuals, proof of registration from the election authority;
 - b. For owners of real property, a tax receipt or deed or other document which evidences an equitable ownership, and identifies the real property by location;
- 54 (3) Applications for ballot applications shall be made not later than the fourth 55 Tuesday before the ballots are mailed to qualified electors. The ballot of submission shall 56 be in substantially the following form:

57	"Shall there be organized in (here specifically describe the proposed district
58	boundaries), within the state of Missouri, a district, to be known as the " Theater,
59	Cultural Arts, and Entertainment District" for the purpose of funding, promoting, and
60	providing educational, civic, musical, theatrical, cultural, concerts, lecture series, and
61	related or similar entertainment events or activities, and funding, promoting, planning,
62	designing, constructing, improving, maintaining, and operating public improvements,
63	transportation projects, and related facilities in the district?
64	\square YES \square NO
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66	If you are in favor of the question, place an "X" in the box opposite "YES". If you are
67	opposed to the question, place an "X" in the box opposite "NO".
68	Shall the (name of district) impose a sales tax of (insert rate) to fund,
69	promote, and provide educational, civic, musical, theatrical, cultural, concerts, lecture
70	series, and related or similar entertainment events or activities, and to fund, promote, plan,
71	design, construct, improve, maintain, and operate public improvements, transportation
72	projects, and related facilities in the district?
73	\square YES \square NO
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75	If you are in favor of the question, place an "X" in the box opposite "YES". If you are
76	opposed to the question, place an "X" in the box opposite "NO";
77	(4) Not sooner than the fourth Tuesday after the deadline for applying for ballots,
78	the municipal clerk, or the circuit clerk if the district is being formed by the circuit court,
79	shall mail a ballot to each qualified voter who applied for a ballot pursuant to this
80	subsection along with a return addressed envelope directed to the municipal clerk or the
81	circuit clerk's office, with a sworn affidavit on the reverse side of such envelope for the
82	voter's signature. Such affidavit shall be in the following form:
83	"I hereby declare under penalties of perjury that I am qualified to vote, or to affix
84	my authorized signature in the name of an entity which is entitled to vote, in this election.
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86	Authorized Signature
87	Printed Name of Voter Signature of notary or other officer authorized to administer oaths.
88	Mailing Address of Voter (if different)
89	Subscribed and sworn to before me this day of, 20"
90	(5) Each qualified voter shall have one vote, except as provided for in section
91	67.2520. Each voted ballot shall be signed with the authorized signature as provided for
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- (6) Voted ballots shall be returned to the municipal clerk, or the clerk of the circuit court if the district is being formed by the circuit court, by mail or hand delivery no later than 5:00 p.m. on the fourth Tuesday after the date for mailing the ballots. The municipal 96 clerk, or circuit clerk if the district is being formed by the circuit court, shall transmit all 97 voted ballots to a beam of judges of not less than four, with an equal number from each of 98 the two major political parties. The judges shall be selected by the city, town, or village, or the circuit clerk, from lists compiled by the county election authority. Upon receipt of the voted ballots the judges shall verify the authenticity of the ballots, canvass the votes, and certify the results. Certification by the election judges shall be final and shall be immediately transmitted to the governing body of the city, town, or village for further action, or the circuit judge for further action if the district is being formed by the circuit court. Any voter who applied for such election may contest the result in the same manner as provided in chapter 115, RSMo.
 - 67.2525. 1. Each member of the board of directors shall have the following qualifications:
 - (1) As to those subdistricts in which there are registered voters, a resident registered voter in the subdistrict that he or she represents, or be a property owner or, as to those subdistricts in which there are not registered voters who are residents, a property owner or representative of a property owner in the subdistrict he or she represents;
 - (2) Be at least twenty-one years of age and a registered voter in the district.
 - 2. The district shall be subdivided into at least five, but not more than fifteen subdistricts, which shall be represented by one representative on the district board of directors. All board members shall have terms of four years, including the initial board of directors. All members shall take office upon being appointed and shall remain in office until a successor is appointed by the mayor or chairman of the municipality in which the district is located, or elected by the property owners in those subdistricts without registered voters.
 - 3. For those subdistricts which contain one or more registered voters, the mayor or chairman of the city, town, or village shall, with the consent of the governing body, appoint a registered voter residing in the subdistrict to the board of directors.
 - 4. For those subdistricts which contain no registered voters, the property owners who collectively own one or more parcels of real estate comprising more than half of the land situated in each subdistrict shall meet and shall elect a representative to serve upon the board of directors. The clerk of the city, town, or village in which the petition was filed shall, unless waived in writing by all property owners in the subdistrict, give notice by causing publication to be made once a week for two consecutive weeks in a newspaper of

- general circulation in the county, the last publication of which shall be at least ten days before the day of the meeting required by this section, to call a meeting of the owners of real property within the subdistrict at a day and hour specified in a public place in the city, town, or village in which the petition was filed for the purpose of electing members of the board of directors.
 - 5. The property owners, when assembled, shall organize by the election of a temporary chairman and secretary of the meeting who shall conduct the election. An election shall be conducted for each subdistrict, with the eligible property owners voting in that subdistrict. At the election, each acre of real property within the subdistrict shall represent one share, and each owner, including corporations and other entities, may have one vote in person or for every acre of real property owned by such person within the subdistrict. Each voter which is not an individual shall determine how to cast its vote as provided for in its articles of incorporation, articles of organization, articles of partnership, bylaws, or other document which sets forth an appropriate mechanism for the determination of the entity's vote. If a voter has no such mechanism, then its vote shall be cast as determined by a majority of the persons who run the day-to-day affairs of the voter. The results of the meeting shall be certified by the temporary chairman and secretary to the municipal clerk if the district is established by a municipality described in this section, or to the circuit clerk if the district is established by a circuit court.
 - 6. Successor boards shall be appointed or elected, depending upon the presence or absence of resident registered voters, by the mayor or chairman of a city, town, or village described in this section, or the property owners as set forth above; provided, however, that elections held by the property owners after the initial board is elected shall be certified to the municipal clerk of the city, town, or village where the district is located and the board of directors of the district.
 - 7. Should a vacancy occur on the board of directors, the mayor or chairman of the city, town, or village if there are registered voters within the subdistrict, or a majority of the owners of real property in a subdistrict if there are not registered voters in the subdistrict, shall have the authority to appoint or elect, as set forth in this section, an interim director to complete any unexpired term of a director caused by resignation or disqualification.
 - 8. The board shall possess and exercise all of the district's legislative and executive powers, including:
 - (1) The power to fund, promote and provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar entertainment events or activities,

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- and fund, promote, plan, design, construct, improve, maintain, and operate public 60 improvements, transportation projects, and related facilities within the district;
- 61 (2) The power to accept and disburse tax or other revenue collected in the district; 62 and
 - (3) The power to receive property by gift or otherwise.
- 64 9. Within thirty days after the selection of the initial directors, the board shall meet. 65 At its first meeting and annually thereafter the board shall elect a chairman from its 66 members.
 - 10. The board shall appoint an executive director, district secretary, treasurer, and such other officers or employees as it deems necessary.
 - 11. At the first meeting, the board, by resolution, shall define the first and subsequent fiscal years of the district, and shall adopt a corporate seal.
 - 12. A simple majority of the board shall constitute a quorum. If a quorum exists, a majority of those voting shall have the authority to act in the name of the board, and approve any board resolution.
 - 13. At the first meeting, the board, by resolution, shall receive the certification of the election regarding the sales tax, and may impose the sales tax in all subdistricts approving the imposing sales tax. In those subdistricts that approve the sales tax, the sales tax shall become effective on the first day of the first calendar quarter immediately following the action by the district board of directors imposing the tax.
 - 14. Each director shall devote such time to the duties of the office as the faithful discharge thereof and may require and be reimbursed for his actual expenditures in the performance of his duties on behalf of the district. Directors may be compensated, but such compensation shall not exceed one hundred dollars per month.
 - 15. In addition to all other powers granted by sections 67.2500 to 67.2530, the district shall have the following general powers:
 - (1) To sue and be sued in its own name, and to receive service of process, which shall be served upon the district secretary;
 - (2) To fix compensation of its employees and contractors;
- (3) To enter into contracts, franchises, and agreements with any person or entity, public or private, affecting the affairs of the district, including contracts with any municipality, district, or state, or the United States, and any of their agencies, political subdivisions, or instrumentalities, for the funding, including without limitation, interest 92 rate exchange or swap agreements, planning, development, construction, acquisition, maintenance, or operation of a district facility or to assist in such activity;

- 94 (4) To acquire, develop, construct, equip, transfer, donate, lease, exchange, 95 mortgage, and encumber real and personal property in furtherance of district purposes;
 - (5) To collect and disburse funds for its activities;
 - (6) To collect taxes and other revenues;
 - (7) To borrow money and incur indebtedness and evidence the same by certificates, notes, bonds, debentures, or refunding of any such obligations for the purpose of paying all or any part of the cost of land, construction, development, or equipping of any facilities or operations of the district;
 - (8) To own or lease real or personal property for use in connection with the exercise of powers pursuant to this subsection;
 - (9) To provide for the election or appointment of officers, including a chairman, treasurer, and secretary. Officers shall not be required to be residents of the district, and one officer may hold more than one office;
 - (10) To hire and retain agents, employees, engineers, and attorneys;
 - (11) To enter into entertainment contracts binding the district and artists, agencies, or performers, management contracts, contracts relating to the booking of entertainment and the sale of tickets, and all other contracts which relate to the purposes of the district;
 - (12) To contract with a local government, a corporation, partnership, or individual regarding funding, promotion, planning, designing, constructing, improving, maintaining, or operating a project or to assist in such activity;
 - (13) To contract for transfer to a city, town, or village such district facilities and improvements free of cost or encumbrance on such terms set forth by contract;
 - (14) To exercise such other powers necessary or convenient for the district to accomplish its purposes which are not inconsistent with its express powers.
 - 16. A district may at any time authorize or issue notes, bonds, or other obligations for any of its powers or purposes. Such notes, bonds, or other obligations:
 - (1) Shall be in such amounts as deemed necessary by the district, including costs of issuance thereof;
- **(2)** Shall be payable out of all or any portion of the revenues or other assets of the 123 district;
 - (3) May be secured by any property of the district which may be pledged, assigned, mortgaged, or otherwise encumbered for payment;
 - (4) Shall be authorized by resolution of the district, and if issued by the district, shall bear such date or dates, and shall mature at such time or times, but not in excess of forty years, as the resolution shall specify;

- 129 (5) Shall be in such denomination, bear interest at such rates, be in such form, be 130 issued as current interest bonds, compound interest bonds, variable rate bonds, convertible 131 bonds, or zero coupon bonds, be issued in such manner, be payable in such place or places 132 and subject to redemption as such resolution may provide; and
 - (6) May be sold at either public or private sale, at such interest rates, and at such price or prices as the district shall determine.

- The provisions of this subsection are applicable to the district notwithstanding the provisions of section 108.170, RSMo.
 - 67.2530. 1. Any note, bond, or other indebtedness of the district may be refunded at any time by the district by issuing refunding bonds in such amount as the district may deem necessary. Such bonds shall be subject to, and shall have the benefit of the foregoing provisions regarding notes, bonds, and other obligations. Without limiting the generality of the foregoing, refunding bonds may include amounts necessary to finance any premium, unpaid interest, and costs of issuance in connection with the refunding bonds. Any such refunding may be effected whether the bonds to be refunded then shall have matured or thereafter shall mature, either by sale of the refunding bonds and the application of the proceeds thereof to the payment of the obligations being refunded or the exchange of the refunding bonds for the obligations being refunded with the consent of the holders of the obligations being refunded.
 - 2. Notes, bonds, or other indebtedness of the district shall be exclusively the responsibility of the district payable solely out of the district funds and property and shall not constitute a debt or liability of the state of Missouri or any agency or political subdivision of the state. Any notes, bonds, or other indebtedness of the district shall state on their face that they are not obligations of the state of Missouri or any agency or political subdivision thereof other than the district.
 - 3. Any district may by resolution impose a district sales tax of up to one half of one percent on all retail sales made in such district that are subject to taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo. Upon voter approval, and receiving the necessary certifications from the governing body of the municipality in which the district is located, or from the circuit court if the district was formed by the circuit court, the board of directors shall have the power to impose a sales tax at its first meeting, or any meeting thereafter. Voter approval of the question of the imposing sales tax shall be in accordance with section 67.2520 of this section. The sales tax shall become effective in those subdistricts that approve the sales tax on the first day of the first calendar quarter

- immediately following the passage of a resolution by the board of directors imposing the sales tax.
 - 4. In each district in which a sales tax has been imposed in the manner provided by this section, every retailer shall add the tax imposed by the district pursuant to this section to the retailer's sale price, and when so added, such tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price.
 - 5. In order to permit sellers required to collect and report the sales tax authorized by this section to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid fractions of pennies, the district may establish appropriate brackets which shall be used in the district imposing a tax pursuant to this section in lieu of those brackets provided in section 144.285, RSMo.
 - 6. All revenue received by a district from the sales tax authorized by this section shall be deposited in a special trust fund and shall be used solely for the purposes of the district. Any funds in such special trust fund which are not needed for the district's current expenditures may be invested by the district board of directors in accordance with applicable laws relating to the investment of other district funds.
 - 7. The sales tax may be imposed at a rate of up to one half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the district adopting such tax, if such property and services are subject to taxation by the state of Missouri pursuant to the provisions of sections 144.010 to 144.525, RSMo. Any district sales tax imposed pursuant to this section shall be imposed at a rate that shall be uniform throughout the subdistricts approving the sales tax.
 - 8. The resolution imposing the sales tax pursuant to this section shall impose upon all sellers a tax for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided in sections 144.010 to 144.525, RSMo, and the rules and regulations of the director of revenue issued pursuant thereto; except that the rate of the tax shall be the rate imposed by the resolution as the sales tax and the tax shall be reported and returned to and collected by the district.
 - 9. (1) On and after the effective date of any sales tax imposed pursuant to this section, the district shall perform all functions incident to the administration, collection, enforcement, and operation of the tax. The sales tax imposed pursuant to this section shall be collected and reported upon such forms and under such administrative rules and regulations as may be prescribed by the district.

- (2) All such sales taxes collected by the district shall be deposited by the district in a special fund to be expended for the purposes authorized in this section. The district shall keep accurate records of the amount of money which was collected pursuant to this section, and the records shall be open to the inspection of officers of each district and the general public.
- (3) The district may contract with the municipality that the district is within for the municipality to collect any revenue received by the district and, after deducting the cost of such collection, but not to exceed one percent of the total amount collected, deposit such revenue in a special trust account. Such revenue and interest may be applied by the municipality to expenses, costs, or debt service of the district at the direction of the district as set forth in a contract between the municipality and the district.
- 10. (1) All applicable provisions contained in sections 144.010 to 144.525, RSMo, governing the state sales tax, sections 32.085 and 32.087, RSMo, and section 32.057, RSMo, the uniform confidentiality provision, shall apply to the collection of the tax imposed by this section, except as modified in this section.
- (2) All exemptions granted to agencies of government, organizations, persons, and to the sale of certain articles and items of tangible personal property and taxable services pursuant to the provisions of sections 144.010 to 144.525, RSMo, are hereby made applicable to the imposition and collection of the tax imposed by this section.
- (3) The same sales tax permit, exemption certificate, and retail certificate required by sections 144.010 to 144.525, RSMo, for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that the district may prescribe a form of exemption certificate for an exemption from the tax imposed by this section.
- (4) All discounts allowed the retailer pursuant to the provisions of the state sales tax laws for the collection of and for payment of taxes pursuant to such laws are hereby allowed and made applicable to any taxes collected pursuant to the provisions of this section.
- (5) The penalties provided in section 32.057, RSMo, and sections 144.010 to 144.525, RSMo, for violation of those sections are hereby made applicable to violations of this section.
- (6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all retail sales shall be deemed to be consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an out-of-state

destination. In the event a retailer has more than one place of business in this state which participates in the sale, the sale shall be deemed to be consummated at the place of business of the retailer where the initial order for the tangible personal property is taken, even though the order must be forwarded elsewhere for acceptance, approval of credit, shipment, or billing. A sale by a retailer's employee shall be deemed to be consummated at the place of business from which the employee works.

 \square YES \square NO

120 If you are in favor of the question, place an "X" in the box opposite "YES". If you are 121 opposed to the question, place an "X" in the box opposite "NO".

- If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon are in favor of the increase, the increase shall become effective December thirty-first of the calendar year in which such increase was approved.
- 11. (1) There shall not be any election as provided for in this section while the district has any financing or other obligations outstanding.
- (2) The board, when presented with a petition signed by at least one-third of the registered voters in a district that voted in the last gubernatorial election, or signed by at least two-thirds of property owners of the district, calling for an election to dissolve and repeal the tax shall submit the question to the voters using the same procedure by which the imposing tax was voted. The ballot of submission shall be in substantially the following form:

134	"Shall (name of district) dissolve and repeal the (insert
135	amount) percent district sales tax now in effect in the (name of district)?
136	\square YES \square NO
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138	If you are in favor of the question, place an "X" in the box opposite "YES". If you are
139	opposed to the question, place an "X" in the box opposite "NO"."
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141	Such subsequent elections for the repeal of the sales tax shall be conducted in accordance
142	with section 67.2520; provided, however, that the district board of directors may place the
143	question of the repeal of the sales tax before the voters of the district, and the municipal
144	clerk of the city, town, or village which originally conducted the incorporation of the
145	district, or the circuit clerk of the court which originally conducted the incorporation of
146	the district, shall conduct the subsequent election. In subsequent election
147	judges shall certify the election results to the district board of directors.
148	(3) If a majority of the votes cast on the proposal by the qualified voters of the
149	district voting thereon are in favor of repeal, that repeal shall become effective December
150	thirty-first of the calendar year in which such repeal was approved or after the repayment
151	of the district's indebtedness, whichever occurs later.
152	12. (1) At such time as the board of directors of the district determines that further
153	operation of the district is not in the best interests of the inhabitants of the district, and that
154	the district should dissolve, the board shall submit for a vote in an election held throughout
155	the district the question of whether the district should be abolished. The question shall be
156	submitted in substantially the following form:
157	"Shall the theater, cultural arts, and entertainment district be abolished?
158	\square YES \square NO
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160	If you are in favor of the question, place an "X" in the box opposite "YES". If you are
161	opposed to the question, place an "X" in the box opposite "NO"."
162	(2) The district board shall not propose the question to abolish the district while
163	there are outstanding claims or causes of action pending against the district, while the
164	district liabilities exceed its assets, while indebtedness of the district is outstanding, or while
165	the district is insolvent, in receivership or under the jurisdiction of the bankruptcy court.
166	Prior to submitting the question to abolish the district to a vote of the entire district, the
167	state auditor shall audit the district to determine the financial status of the district, and
168	whether the district may be abolished pursuant to law. The vote on the abolition of the
169	district shall be conducted by the municipal clerk of the city, town, or village in which the

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district is located. The procedure shall be the same as in section 67.2520, except that the question shall be determined by the qualified voters of the entire district. No individual subdistrict may be abolished, except at such time as the district is abolished.

- (3) While the district still exists, it shall continue to accrue all revenues to which it is entitled at law.
- (4) Upon receipt by the board of directors of the district of the certification by the city, town, or village in which the district is located that the majority of those voting within the entire district have voted to abolish the district, and if the state auditor has determined that the district's financial condition is such that it may be abolished pursuant to law, then the board of directors of the district shall:
- (a) Sell any remaining district real or personal property it wishes, and then transfer the proceeds and any other real or personal property owned by the district to the city, town, or village in which the district is located, including revenues due and owing the district, for its further use and disposition;
- (b) Terminate the employment of any remaining district employees, and otherwise conclude its affairs;
- (c) At a public meeting of the district, declare by a resolution of the board of directors passed by a majority vote that the district has been abolished effective that date;
- (d) Cause copies of that resolution under seal to be filed with the secretary of state and the city, town, or village in which the district is located. Upon the completion of the final act specified in this subsection, the legal existence of the district shall cease.
- (5) The legal existence of the district shall not cease for a period of two years after voter approval of the abolition.

144.757. 1. Any county or municipality, except municipalities within a county of the first 2 classification having a charter form of government with a population in excess of nine hundred thousand may, by a majority vote of its governing body, impose a local use tax if a local sales tax is imposed as defined in section 32.085, RSMo, at a rate equal to the rate of the local sales tax in effect in such county or municipality; provided, however, that no ordinance or order enacted pursuant to sections 144.757 to 144.761 shall be effective unless the governing body of 7 the county or municipality submits to the voters thereof at a municipal, county or state general, primary or special election [prior to August 7, 1996, or after December 31, 1996,] a proposal to authorize the governing body of the county or municipality to impose a local use tax pursuant to sections 144.757 to 144.761. Municipalities within a county [of the first classification] having 11 a charter form of government with a population in excess of nine hundred thousand may, upon 12 voter approval received pursuant to paragraph (b) of subdivision (2) of subsection 2 of this 13 section, impose a local use tax at the same rate as the local municipal sales tax with the revenues

from all such municipal use taxes to be distributed pursuant to subsection 4 of section 94.890, RSMo. The municipality shall within thirty days of the approval of the use tax imposed pursuant to paragraph (b) of subdivision (2) of subsection 2 of this section select one of the distribution options permitted in subsection 4 of section 94.890, RSMo, for distribution of all municipal use taxes.

 \square YES \square NO

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

(2) (a) The ballot of submission in a county [of the first classification] having a charter form of government with a population in excess of nine hundred thousand shall contain substantially the following language:

For the purposes of [preventing neighborhood decline, demolishing old deteriorating and vacant buildings, rehabilitating historic structures, cleaning polluted sites, promoting reinvestment in neighborhoods by creating the (name of county) Community Comeback Program; and for the purposes of] **economic development and** enhancing local government services[;], shall the county [governing body] be authorized to collect a local use tax equal to the total of the existing county sales tax rate of (insert tax rate), provided that if the county sales tax is repealed, reduced or raised by voter approval, the local use tax rate shall also be repealed, reduced or raised by the same voter action? [The Community Comeback Program] **Fifty percent of the revenue shall be used for economic development, including retention, creation, and attraction of better paying jobs, and fifty percent shall be used for enhancing local government services. The county shall be required to [submit] make available to the public [a] an audited comprehensive financial report detailing the management and use of economic development** funds each year.

47 A use tax is the equivalent of a sales tax on purchases from out-of-state sellers by in-state buyers

48 and on certain taxable business transactions. A use tax return shall not be required to be filed by

49	persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars
50	in any calendar year.
51	\square YES \square NO
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53	If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
54	to the question, place an "X" in the box opposite "No".
55	(b) The ballot of submission in a municipality within a county [of the first classification]
56	having a charter form of government with a population in excess of nine hundred thousand shall
57	contain substantially the following language:
58	Shall the municipality be authorized to impose a local use tax at the same rate as the local
59	sales tax by a vote of the governing body, provided that if any local sales tax is repealed, reduced
60	or raised by voter approval, the respective local use tax shall also be repealed, reduced or raised
61	by the same action? A use tax return shall not be required to be filed by persons whose purchases
62	from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.
63	□ YES □ NO
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65	If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
66	to the question, place an "X" in the box opposite "No".
67	(3) The ballot of submission in any city not within a county shall contain substantially
68	the following language:
69	Shall the (city name) impose a local use tax at the same rate as the local sales
70	tax, currently at a rate of (insert percent) which includes the capital improvements sales tax
71	and the transportation tax, provided that if any local sales tax is repealed, reduced or raised by
72	voter approval, the respective local use tax shall also be repealed, reduced or raised by the same
73	action? A use tax return shall not be required to be filed by persons whose purchases from
74	out-of- state vendors do not in total exceed two thousand dollars in any calendar year.
75	\square YES \square NO
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77	If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
78	to the question, place an "X" in the box opposite "No".
79	(4) If any of such ballots are submitted on August 6, 1996, and if a majority of the votes
80	cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the
81	ordinance or order and any amendments thereto shall be in effect October 1, 1996, provided the
82	director of revenue receives notice of adoption of the local use tax on or before August 16, 1996.
83	If any of such ballots are submitted after December 31, 1996, and if a majority of the votes cast
84	on the proposal by the qualified voters voting thereon are in favor of the proposal, then the

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ordinance or order and any amendments thereto shall be in effect on the first day of the calendar quarter which begins at least forty-five days after the director of revenue receives notice of adoption of the local use tax. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county or municipality shall have no power to impose the local use tax as herein authorized unless and until the governing body of the county or municipality shall again have submitted another proposal to authorize the governing body of the county or municipality to impose the local use tax [pursuant to sections 144.757 to 144.761] and such proposal is approved by a majority of the qualified voters voting thereon.

- 3. The local use tax may be imposed at the same rate as the local sales tax then currently in effect in the county or municipality upon all transactions which are subject to the taxes imposed pursuant to sections 144.600 to 144.745 within the county or municipality adopting such tax; provided, however, that if any local sales tax is repealed or the rate thereof is reduced or raised by voter approval, the local use tax rate shall also be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the local sales tax.
- 4. For purposes of sections 144.757 to 144.761 [and sections 67.478 to 67.493, RSMo], the use tax may be referred to or described as the equivalent of a sales tax on purchases made from out-of-state sellers by in-state buyers and on certain intrabusiness transactions. Such a description shall not change the classification, form or subject of the use tax or the manner in which it is collected.

144.759. 1. All local use taxes collected by the director of revenue pursuant to sections 144.757 to 144.761 on behalf of any county or municipality, less one percent for cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited with the state treasurer in a local use tax trust fund, which fund shall be separate and apart from the local sales tax trust funds. The moneys in such local use tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep 8 accurate records of the amount of money in the trust fund which was collected in each county or municipality imposing a local use tax, and the records shall be open to the inspection of officers of the county or municipality and to the public. No later than the tenth day of each 10 11 month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month, except as provided in subsection 2 of this section, to the county or municipality treasurer, or such other officer as may be designated by the county or municipality ordinance or 13 order, of each county or municipality imposing the tax authorized by sections 144.757 to 15 144.761, the sum due the county or municipality as certified by the director of revenue.

2. The director of revenue shall distribute all moneys which would be due any county [of the first classification] having a charter form of government and having a population of nine

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hundred thousand or more to the county treasurer or such other officer as may be designated by county ordinance, who shall distribute such moneys as follows: the portion of the use tax imposed by the county which equals one-half the rate of sales tax in effect for such county shall be disbursed to the county [community comeback trust authorized pursuant to sections 67.478 to 67.493, RSMol treasurer for expenditure for economic development purposes, as defined in this section, subject to any qualifications and regulations adopted by ordinance of the county. Such ordinance shall require an audited comprehensive financial report detailing the management and use of economic development funds each year. Such ordinance shall require that the county and the municipal league of the county jointly prepare an economic development strategy to guide expenditures of funds and conduct an annual review of the **strategy**. The treasurer or such other officer as may be designated by county ordinance shall distribute one-third of the balance to the county and to each city, town and village in group B according to section 66.620, RSMo, as modified by this section, a portion of the two-thirds remainder of such balance equal to the percentage ratio that the population of each such city, town or village bears to the total population of all such group B cities, towns and villages. For the purposes of this subsection, population shall be determined by the last federal decennial census or the latest census that determines the total population of the county and all political subdivisions therein. For the purposes of this subsection, each city, town or village in group A according to section 66.620, RSMo, but whose per capita sales tax receipts during the preceding calendar year pursuant to sections 66.600 to 66.630, RSMo, were less than the per capita countywide average of all sales tax receipts during the preceding calendar year, shall be treated as a group B city, town or village until the per capita amount distributed to such city, town or village equals the difference between the per capita sales tax receipts during the preceding calendar year and the per capita countywide average of all sales tax receipts during the preceding calendar year.

3. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county or municipality for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties or municipalities. If any county or municipality abolishes the tax, the county or municipality shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal, and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county or municipality, the director of revenue shall authorize the state treasurer to remit the balance in the account to the county or municipality and close the account of that

county or municipality. The director of revenue shall notify each county or municipality of each instance of any amount refunded or any check redeemed from receipts due the county or municipality.

- 4. Except as modified in sections 144.757 to 144.761, all provisions of sections 32.085 and 32.087, RSMo, applicable to the local sales tax, except for subsection 12 of section 32.087, RSMo, and all provisions of sections 144.600 to 144.745 shall apply to the tax imposed pursuant to sections 144.757 to 144.761, and the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax.
 - 5. As used in this section, "economic development" means:
- (1) Expenditures for infrastructure and sites for business development or for public infrastructure projects;
- (2) Purchase, assembly, clearance, demolition, environmental remediation, planning, redesign, reconstruction, rehabilitation, construction, modification or expansion of land, structures and facilities, public or private, either in connection with a reinvestment project in areas with underused, derelict, economically challenged, or environmentally troubled sites, or in connection with business attraction, retention, creation, or expansion;
- (3) Expenditures related to business district activities such as facade improvements, landscaping, street lighting, sidewalk construction, trash receptacles, park benches, and other public improvements;
- (4) Expenditures for the provision of workforce training and educational support in connection with job creation, retention, attraction, and expansion;
- (5) Development and operation of business incubator facilities, and related entrepreneurship support programs;
 - (6) Capitalization or guarantee of small business loan or equity funds;
- (7) Expenditures for business development activities including attraction, creation, retention, and expansion; and
- (8) Related administration expenses of economic and community development programs, provided that such expenses shall not exceed five percent of annual revenues.

644.032. 1. The governing body of any municipality or county may impose, by ordinance or order, a sales tax in an amount not to exceed one-half of one percent on all retail sales made in such municipality or county which are subject to taxation under the provisions of sections 144.010 to 144.525, RSMo. The tax authorized by this section and section 644.033 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax under the provisions of this section and section 644.033 shall be effective unless the governing body of the municipality or county submits to the voters of the municipality or county, at a municipal, county or state general, primary or special election, a proposal to

authorize the governing body of the municipality or county to impose a tax, provided, that the tax authorized by this section shall not be imposed on the sales of food, as defined in section 10 11 144.014, RSMo, when imposed by any county with a charter form of government and with more than one million inhabitants. 12 13 2. The ballot of submission shall contain, but need not be limited to, the following 14 language: 15 Shall the municipality (county) of impose a sales tax of (insert amount) 16 for the purpose of providing funding for (insert either storm water control, or local parks, or storm water control and local parks) for the municipality (county)? 17 18 □ YES \square NO 19 20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor 21 of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the 22 first day of the second quarter after the director of revenue receives notice of adoption of the tax. 23 If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the 24 governing body of the municipality or county shall not impose the sales tax authorized in this 25 section and section 644.033 until the governing body of the municipality or county resubmits 26 another proposal to authorize the governing body of the municipality or county to impose the 27 sales tax authorized by this section and section 644.033 and such proposal is approved by a 28 majority of the qualified voters voting thereon; however, in no event shall a proposal pursuant 29 to this section and section 644.033 be submitted to the voters sooner than twelve months from 30 the date of the last proposal pursuant to this section and section 644.033. 31 3. All revenue received by a municipality or county from the tax authorized under the 32 provisions of this section and section 644.033 shall be deposited in a special trust fund and shall 33 be used to provide funding for storm water control or for local parks, or both, within such municipality or county, provided that such revenue may be used for local parks outside such 34 35 municipality or county if the municipality or county is engaged in a cooperative agreement pursuant to section 70.220, RSMo. 36 37 4. Any funds in such special trust fund which are not needed for current expenditures may 38 be invested by the governing body in accordance with applicable laws relating to the investment 39 of other municipal or county funds. [67.478. Sections 144.757 to 144.761, RSMo, and sections 67.478 to 67.493 2 shall be known and may be cited as the "Community Comeback Act".] 3 [67.481. As used in sections 144.757 to 144.761, RSMo, and sections 67.478 2 to 67.493, the following terms mean:

(1) "Community comeback plan" and "plan", a comprehensive countywide

4	plan adopted by the community comeback trust board and the governing body of the
5	county that identifies potential areas for reinvestment, projects and strategies to
6	promote neighborhood reinvestment throughout the county, and that clearly identifies
7	on a map the priority comeback communities. The plan shall be a five-year strategic
8	and operating plan, complete with goals, objectives, targets and mechanisms or
9	methods of measuring accomplishments, revised annually;
10	(2) "Community comeback program", "community comeback trust" and
11	"trust", a fund held in the treasury of the county which shall be the repository for all
12	taxes and other moneys raised pursuant to sections 144.757 to 144.761, RSMo, and
13	sections 67.478 to 67.493, and authorized by the governing body of the county for the
14	purposes of promoting neighborhood reinvestment;
15	(3) "Community comeback program board", "community comeback trust
16	board" and "board", the entity established pursuant to sections 67.478 to 67.493 that
17	is responsible for administering the comeback community trust;
18	(4) "Community comeback trust citizen advisory committee" and "advisory
19	committee", an eleven-member committee established pursuant to sections 67.478
20	to 67.493 that is responsible for advising the community comeback fund board on the
21	best methods of promoting neighborhood reinvestment;
22	(5) "Eligible expenses", costs qualified for funding through the community
23	comeback trust which are:
24	(a) Incurred for the purchase, assembly, clearance, demolition and
25	environmental remediation of land, structures and facilities, public or private, either
26	as part of a neighborhood reinvestment project or to prepare sites for future use in
27	areas with underutilized, derelict, economically challenged or environmentally
28	troubled sites;
29	(b) Related to planning, redesign, clearance, reconstruction, structure
30	rehabilitation, site remediation, construction, modification, expansion, remodeling,
31	structural alteration, replacement or renovation of any structure in a priority
32	comeback community;
33	(c) Expended for capital improvements or infrastructure improvements to
34	facilitate economic development;
35	(d) Expended for residential redevelopment including, but not limited to,
36	buyouts, land-assembly costs, infrastructure improvements and costs associated with
37	preparing sites for housing construction; professional service expenses such as
38	architectural, planning, engineering, design, marketing or other related expenses;
39	(e) Related to community improvement district or special business district
40	expenses such as facade improvements, landscaping, street lighting, sidewalk
41	construction, trash receptacles, park benches and other public improvements;
42	(f) Expenses related to facilitating transit-oriented developments, home
43	improvement and home buyer loan programs; and
44	(g) Expenses eligible for funding through the select neighborhood action
45	program;

- (6) "Neighborhood reinvestment project" and "project", the planning, development, redesign, clearance, reconstruction or rehabilitation or any combination thereof in order to improve those residential, commercial, industrial, public or other structures or spaces and the infrastructure serving them as may be appropriate or necessary in the interest of the general welfare;
- (7) "Petition", a petitioner's request for funding made to the community comeback trust;
- (8) "Petitioner", the governing body of any municipality, the governing body of the county, any land clearance for redevelopment authority within the county organized pursuant to chapter 99, RSMo, or any not-for-profit economic development organization with a governing board not less than two-thirds of the members of which are appointed by the chief elected official of the county or by one or more organizations with governing boards appointed by the chief elected official;
- (9) "Priority comeback community", an area in a county which encompasses an entire United States census block group and has a median household income below the median household income for such entire county;
- (10) "Priority comeback project", a funding proposal submitted to a community comeback trust by a petitioner whose area is substantially within a priority comeback community;
- (11) "Proposal", a petitioner's funding request for the eligible expenses of a neighborhood reinvestment project submitted to a trust by a petitioner;
- (12) "Select neighborhood action program" and "SNAP", a grant program, administered and funded pursuant to subsection 5 of section 67.490;
- (13) "Select neighborhood action program applicant" and "SNAP applicant", a neighborhood organization or not-for-profit organization whose mission is consistent with the community comeback plan. The organization shall have a municipal sponsor or a county sponsor if the area is unincorporated. The organization shall have been in existence for at least six months and meet at least once a year in order to be eligible for a SNAP grant;
- (14) "SNAP grant", an endowment of money by the board to a SNAP applicant pursuant to subsection 5 of section 67.490.]
- [67.484. 1. A community comeback trust may be created, incorporated and managed pursuant to this section by any county of the first classification with a charter form of government and a population of at least nine hundred thousand inhabitants according to the last decennial census, and may exercise the powers given to such trust pursuant to sections 67.478 to 67.493. A trust may sue and be sued, issue general revenue bonds and receive county use tax revenue pursuant to the limitations of this section. A trust shall have as its primary duties the prevention of neighborhood decline, the demolition of old deteriorating and vacant buildings, rehabilitating historic structures, the cleaning of polluted sites and the promotion of neighborhood reinvestment where such investment is essential to reverse or stabilize

a stagnant or declining pattern in household income, assessed values, occupancies and related characteristics.

- 2. The governing body of the county is hereby authorized to impose by ordinance a local use tax pursuant to sections 144.757 to 144.761, RSMo, for the purpose of funding the creation, operation and maintenance of a community comeback trust, as well as to provide revenue to the county and municipalities authorized to receive moneys generated by said tax pursuant to section 144.759, RSMo. The governing body of the county enacting such an ordinance shall submit to the voters of such county a proposal to approve its ordinance imposing the tax. Such ordinance shall become effective only after the majority of the voters voting on such ordinance approve such ordinance. The question shall be submitted to the voters in the county pursuant to section 144.757, RSMo.
- 3. (1) The community comeback trust board shall be composed of seven members as provided in this subsection. No member shall be an elected official, employee or contractor of the county or any municipality within the county or of any organization representing the county or any municipality within the county. Board members shall be citizens of the United States and shall reside within the county. No two members of the board shall be residents of the same county council district of such county. No member shall receive compensation for performance of board duties. No member shall be financially interested directly or indirectly in any contract entered into by the trust or by any petitioner. In the event that any property owned by a board member or the immediate family member of such board member is located in a priority comeback community, the member shall disclose such information to the board and abstain from any formal or informal actions regarding any project in that neighborhood.
- (2) The chief elected official of any municipality wholly within the county and any member of the governing body of the county shall nominate individuals to serve on the board by providing a list of nominees to the county executive who shall appoint the members. Of the total members, at least four shall be residents of municipalities within the county and at least one shall have each of the following professions: a professional architect or engineer; an urban planner or design professional; a developer or builder; and an accountant or an attorney.
- (3) The seat of a member shall be automatically vacated when the member changes his or her residence so as to no longer conform to the terms of the requirements of the member's appointment. The board shall promptly notify the county executive of such a change of residence, the pending expiration of any member's term, any member's need to vacate his or her seat or any vacancy on the board. A member whose term has expired shall continue to serve until the successor is appointed and qualified.
- (4) Upon the passage of an ordinance by the governing body of the county establishing the community comeback trust, the governing body of the county shall, within ten days, send by United States mail written notice of the passage of the ordinance to the chief elected officials of each municipality wholly in the county.

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- (5) Each of the nominating authorities described in subdivision (2) of this subsection shall, within forty-five days of the passage of the ordinance establishing the board or within fourteen days of being notified of a board vacancy by the county executive, submit its list of nominees to the county executive. The county executive shall appoint members within sixty days of the passage of the ordinance or within thirty days of being notified by the board of a vacancy on the board. If a list of nominees is not submitted by the time specified, the county executive shall appoint the members using the criteria set forth in this section.
- (6) At the first meeting of the board appointed after the effective date of the ordinance, the members shall choose by lot the length of their terms. Three shall serve for one year, two for two years, and two for three years. All succeeding members shall serve terms of three years. Terms shall end on December thirty-first of the respective year. No member shall serve more than two consecutive full terms. Full terms shall include any term longer than two years.
- The board, its employees and subcontractors shall be subject to the regulation of conflicts of interest as defined in sections 105.450 to 105.498, RSMo, and to the requirements for open meetings and records pursuant to chapter 610, RSMo. The board shall enact and adopt all rules, regulations and procedures that are reasonably necessary to achieve the objectives of sections 67.478 to 67.493, and not inconsistent therewith, no sooner than twenty-seven calendar days after notifying all municipalities and the county of the proposed rule, regulation or procedure enactment or change. Notice may be given by ordinary mail, by electronic mail or by publishing in at least one newspaper of general circulation qualified to publish legal notices. No new or amended rule, regulation or procedure shall apply retroactively to any proposal pending before the trust without the agreement of the petitioner. The board shall have the exclusive control of the expenditures of all money collected to the credit of the trust, subject to annual appropriations by the governing body of the county. The county government shall provide the trust staff. No more than five percent of the trust's annual budget shall be used for the trust's annual administrative expenses.
- 5. The trust is authorized to issue bonds, notes or other obligations for any proposal, and to refund such bonds, notes or obligations, as provided in subsection 3 of this section; and to receive and liquidate property, both real and personal, or money which has been granted, donated, devised or bequeathed to the district. The trust shall not have any power of eminent domain.
- 6. (1) Bonds issued pursuant to this section shall be issued pursuant to a resolution adopted by five-sevenths of the board which shall set out the estimated cost to the trust of the proposed improvements, and shall further set out the amount of the bonds to be issued, their purpose or purposes, their date or dates, denomination or denominations, rate or rates of interest, time or times of payment, both of principal and of interest, place or places of payment and all other details in connection with such bonds. Any such bonds may be subject to such provision for redemption prior

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to maturity, with or without premium, and at such times and upon such conditions as may be provided by the resolution.

(2) Notwithstanding the provisions of section 108.170, RSMo, such bonds

- (2) Notwithstanding the provisions of section 108.170, RSMo, such bonds shall bear interest at rate or rates determined by the trust, shall mature within a period not exceeding twenty years and may be sold at public or private sale for not less than ninety-five percent of the principal amount of such bonds. Bonds issued by the trust shall possess all of the qualities of negotiable instruments pursuant to the laws of this state.
- (3) Such bonds may be payable to the bearer, may be registered or coupon bonds, and, if payable to bearer, may contain such registration provisions as to either principal and interest, or principal only, as may be provided in the resolution authorizing such bonds, which resolution may also provide for the exchange of registered and coupon bonds. Such bonds and any coupons attached thereto shall be signed in such manner and by such officers of the district as may be provided by the resolution authorizing the bonds. The trust may provide for the replacement of any bond which has become mutilated, destroyed or lost.
- (4) Bonds issued by the trust shall be payable as to principal, interest and redemption premium, if any, out of all or any part of the trust fund, including revenues derived from use taxes. Neither the board members nor any person executing the bonds shall be personally liable on such bonds by reason of the issuance of such bonds. Bonds issued pursuant to this section shall not constitute a debt, liability or obligation of this state, or any political subdivision of this state, nor shall any such obligations be a pledge of the faith and credit of this state, but shall be payable solely from the revenues and assets held by the trust. The issuance of bonds pursuant to this section shall not directly, indirectly or contingently obligate this state or any political subdivision of this state to levy any form of taxation for such bonds or to make any appropriation for their payment. Each obligation or bond issued pursuant to this section shall contain on its face a statement to the effect that the trust shall not be obligated to pay such bond nor interest on such bond except from the revenues received by the trust or assets of the trust lawfully pledged for such trust, and that neither the faith or credit nor the taxing power of this state or of any political subdivision of this state is pledged to the payment of the principal of or the interest on such obligation or bond. The proceeds of such bonds shall be disbursed in such manner and pursuant to such restrictions as the trust may provide in the resolution authorizing the issuance of such bonds.
- (5) The trust may issue negotiable refunding bonds for the purpose of refunding, extending or unifying the whole or any part of such bonds then outstanding, or any bonds, notes or other obligations issued by any other public agency, public body or political subdivision in connection with any facilities or land to be acquired, leased or subleased by the trust, which refunding bonds shall not exceed the amount necessary to refund the principal of the outstanding bonds to be refunded and the accrued interest on such bonds to the date of such refunding, together with any redemption premium, amounts necessary to establish reserve and

escrow funds and all costs and expenses incurred in connection with the refunding. The board shall provide for the payment of interest and principal of such refunding bonds in the same manner as was provided for the payment of interest and principal of the bonds refunded. (6) In the event that any of the members or officers of the trust whose names appear on any bonds or coupons shall cease to be on the board or cease to be an officer before the delivery of such bonds, such signatures shall remain valid and sufficient for all purposes, the same as if such board members or officers had remained in office until such delivery. (7) The trust is hereby declared to be performing a public function and bonds of the trust are declared to be issued for an essential public and governmental purpose, and, accordingly, interest on such bonds and income from such bonds shall be exempt from income taxation by this state. All purchases in excess of ten thousand dollars shall be made pursuant to the lowest and best bid standard as provided in

34.040 and 34.042, RSMo.]

[67.487. 1. Within fourteen days of the first meeting of the first board appointed following the effective date of the ordinance, the board shall notify by mail the chief elected officials of all municipalities wholly within the county, the chief elected official of the county and all the members of the governing body of the county of the requirement to conduct a planning process and adopt a community comeback plan.

section 34.040, RSMo, or pursuant to the lowest and best proposal standard as provided in section 34.042, RSMo. The board of the trust shall have the same

discretion, powers and duties as the commissioner of administration has in sections

2. The board shall solicit full citizen, county and municipal involvement in developing the plan. The board shall conduct public hearings throughout the county to seek input regarding the plan, and may convene meetings with the appropriate staff of the county and municipalities in order to seek input and to coordinate the logistics of producing the plan. A copy of the plan shall be sent to the chief elected official of every municipality wholly within the county, the chief elected official of the county and each member of the governing body of the county.

3. The board and the governing body of the county shall annually revise and adopt a plan.

4. Each plan shall include a map of the county, as well as a text enumerating the efforts expected each year in the various subregions of the county. Each plan shall address the factors that are causing or are likely to cause one or more of the following:

(1) Assessed values below the county average;

(2) Median household incomes below the county median;

 (3) An unemployment rate above the county average;

(4) A reduction in the number of jobs with an emphasis upon those jobs paying average or above-average salaries;

(5) Failure to keep pace with the average growth rate in home values in the

metropolitan area or county; and 26 27 (6) A high vacancy rate among residential, commercial and industrial properties. 28 29 5. Each plan shall include an analysis of the condition of the housing stock 30 in the various subregions of the county, a market analysis of the home-buying market 31 with a focus on the impediments to attracting home buyers to those subregions and 32 an analysis of the physical infrastructure needs that prevent economic growth. 6. The board may consider the following factors when determining the 33 34 appropriate areas and strategies for investment: 35 (1) Buildings that are unsafe or unhealthy for occupancy due to code violations, dilapidation, defective design, faulty utilities or any other negative 36 37 conditions; 38 (2) Factors that prevent or substantially hinder the economically viable use 39 of buildings or lots, such as substandard design, inadequate size, lack of parking or 40 any other conditions; 41 (3) Incompatible uses that prevent economic development; 42 (4) Subdivided lots of irregular form and shape and inadequate size for 43 proper usefulness that have multiple ownership; 44 (5) Depreciated or stagnant property values, including properties that contain 45 hazardous wastes; (6) Abnormally high business vacancies, abnormally low lease rates, high 46 turnover rates, abandoned buildings, or excessive vacant lots within an area 47 48 developed for urban use and served by utilities; (7) The existence of conditions that are not conducive to public safety; and 49 50 The lack of necessary commercial facilities normally found in (8)51 neighborhoods. 52 7. Each plan shall outline specific strategies to address the problems facing 53 the various subregions and neighborhoods within the county. The plan shall also 54 discuss the partnerships that can be made with federal, state and local governments, as well as businesses, labor organizations, nonprofit groups, religious and other 55 56 groups and citizens to help implement the plan. These strategies shall include 57 estimated costs and time lines for completion. 8. The board shall produce an annual report focusing on the accomplishments 58 59 of the trust relative to the goals set forth in the plan, the goals for the next year and 60 the challenges facing the trust. The annual report shall be given to the chief elected 61 officials of all the municipalities wholly within the county, the chief elected official 62 of the county, the members of the governing board of the county and the public libraries within the county, and shall be posted on the county Internet web site. 63 64 9. Every year, the board shall commission an independent financial audit, the 65 report of which shall be distributed in the same manner as the annual report pursuant to subsection 8 of this section. 66

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- Every five years, the board shall commission an independent management audit. The management audit shall include a comprehensive analysis of development trends, factors and practices along with specific recommendations to improve the trust's ability to achieve its mission. The management audit shall be reviewed by the advisory committee which may offer constructive advice on enhancing practices in order to achieve the goals of the program. The management audit shall be distributed in the same manner as the annual report pursuant to subsection 8 of this section. The board is authorized to take any necessary and proper steps to address the issues and recommendations contained within the management audit.
- 11. (1) The board shall establish an eleven-member advisory committee that shall meet four times each year and shall advise petitioners, staff and the board. The advisory committee members shall be appointed by the county executive. At least six of the advisory committee's members shall be nominated by the municipal league within the county and at least three shall be nominated by the members of the governing body of the county. No advisory committee member shall receive compensation for performance of duties as a committee member.
- (2) At least one of the advisory committee members shall be a university professor well-versed in regional development issues. At least two of the advisory committee members shall be municipal officials from communities that have undertaken redevelopment programs as part of larger planning efforts. At least one of the advisory committee members shall be an attorney with experience in redevelopment activities. At least two of the advisory committee members shall be residents of priority comeback communities who have been active in advocating effective redevelopment policies. At least one of the advisory committee members shall be a private professional familiar with the factors influencing business location decisions. At least one of the advisory committee members shall be an individual familiar with education and training practices and workforce needs, with an understanding of how labor availability impacts business location decisions. At least one of the advisory committee members shall be a planner from the private sector knowledgeable in the area of strategic planning and the principles of multiyear rolling plans.
- (3) The advisory committee shall promptly notify the county executive of the pending expiration of any member's term or any vacancy on the advisory committee. A member whose term has expired shall continue to serve until his or her successor is appointed and qualified.
- (4) The board shall establish the advisory committee by resolution at the board's first meeting. The board shall, within ten days of the passage of the resolution establishing the advisory committee, send by United States mail written notice of the passage of the resolution to the county's municipal league and the members of the governing body of the county. The municipal league and the members of the governing board of the county shall, within forty-five days of the passage of the resolution establishing the advisory committee or within fourteen days of being

notified of a vacancy by the county executive, submit its list of nominees to the county executive. The county executive shall appoint members within sixty days of the passage of the resolution or within thirty days of being notified by the committee of a vacancy on the advisory committee. If a list of nominees is not submitted by the time specified, the county executive shall appoint the members using the criteria set forth in this section before the sixtieth day from the passage of the resolution or before the thirtieth day from being notified of a vacancy on the existing advisory committee.

- (5) At the advisory committee's first meeting, the members shall choose by lot the length of their terms. Two shall serve for one year, three for two years, three for three years and three for four years. All succeeding committee members shall serve for four years. Terms shall end on December thirty-first of the respective year.
- (6) The committee members shall be subject to the regulation of conflicts of interest as defined in sections 105.450 to 105.498, RSMo, and to the requirements for open meetings and records pursuant to chapter 610, RSMo.]
- [67.490. 1. The board shall in a timely manner adopt rules setting forth basic guidelines for acceptance and evaluation of petitions, including a common understandable format, as well as appropriate supporting material, maps, plans and data. The board shall begin to accept petitions one month after the adoption of the plan by the governing body of the county pursuant to section 67.487. The board shall review all petitions submitted by any petitioner. Review shall begin no later than thirty days after submission of the petition to the commission. In order to qualify as a proposal, a petition shall address the criteria set forth in subsection 4 of this section. For the purposes of this subsection, the term "pending" means any proposal submitted to the board which has not yet been approved by the board.
- 2. When practical, a petition shall be initially submitted to the advisory committee for constructive review and comment in a manner likely to result in a proposal that addresses a strategy outlined in the plan.
- 3. The board shall hold a public hearing concerning the petition, which may be on the same day as a scheduled meeting of the board.
- 4. (1) In reviewing any petition for funding, the board shall first determine if funds are sought for eligible expenses for a neighborhood reinvestment project. If the petition seeks such funds, the board shall certify such petition as a proposal subject to further review unless the board finds that the petition seeks funds for expenses that do not qualify as eligible expenses, or seeks funds for an endeavor other than a neighborhood reinvestment project. If the board finds that funds are sought for ineligible expenses or for an ineligible endeavor, the board need not take any further action and shall notify the petitioner in writing of all deficiencies that prevent the petition from being a proposal. If the board determines that there is a minor error or discrepancy in a petition, the board, with the petitioner's concurrence, may make such changes to the petition as are necessary to rectify the error that prevents the petition from being certified as a proposal subject to further review.

Within six months of certification of a petition as a proposal, the board shall issue a finding approving or disapproving such proposal. In disapproving any proposal, the board shall issue a document indicating the reasons that the proposal was disapproved.

- (2) If the board determines that a proposal is a priority comeback project consistent with the strategies and priorities set forth in the community comeback plan and that the project is well-planned, realistic, creative, resourceful, benefits the local community and is cost-effective, then the board shall award funding. If the board determines that a proposal is a priority comeback project, but is inconsistent with the strategies and priorities in the community comeback plan, the board may award funding if it finds that the project is well-planned, realistic, creative, resourceful, benefits the local community, is cost-effective and addresses the reinvestment needs of neighborhoods by one or more of the following:
 - (a) Reducing or removing impediments to attracting home buyers;
- (b) Providing the necessary physical infrastructure needed to promote significant job growth;
- (c) Reducing or removing any such factor or factors that constitute an economic or social liability or a menace to the public health, safety, morals, or welfare in its present condition and use.
- (3) If the board determines that a proposal, which is not a priority comeback project, is consistent with the strategies and priorities set forth in the community comeback plan and is well-planned, realistic, creative, resourceful, benefits the local community and is cost-effective, the board may award funding if the board adds such proposal to the plan. If the board determines that a proposal, which is not a priority comeback project, is inconsistent with the strategies and priorities in the community comeback plan, the board may award funding if it finds that the project is well-planned, realistic, creative, resourceful, benefits the local community, is cost-effective and addresses the reinvestment needs of neighborhoods by one or more of the following:
 - (a) Reducing or removing impediments to attracting home buyers;
- (b) Providing the necessary physical infrastructure needed to promote significant job growth;
- (c) Reducing or removing any such factor or factors that constitute an economic or social liability or a menace to the public health, safety, morals or welfare in its present condition and use.
- (4) The board, the advisory committee and the staff of both may advise petitioners on issues related to petitions or proposals. The board may meet informally, subject to the requirements of chapter 610, RSMo, with representatives of potential petitioners with regard to future petitions and plans.
- 5. The board shall establish a select neighborhood action program. SNAP applicants shall provide a ten-percent cash or in-kind match to be eligible for a SNAP grant. Project categories eligible for SNAP grant funding shall be:

70	(1) Neighborhood beautification projects which enhance the appearance of
71	the overall neighborhood. Such projects include, but are not limited to, tree and
72	flower plantings, cleanups, entranceway landscaping, community gardens, public art
73	and neighborhood identification signs/banners;
74	(2) Neighborhood organization or capacity projects which create or increase
75	membership in a neighborhood organization promoting community betterment. Such
76	projects include, but are not limited to, neighborhood newsletters, neighborhood
77	marketing brochures, neighborhood meetings and special events, and technology
78	such as web site development;
79	(3) Neighborhood-school partnership projects which benefit a school and the
80	adjacent neighborhood. Involvement of both the school and the neighborhood in
81	planning, implementation and maintenance must be substantiated. Partnership
82	projects include, but are not limited to, youth and community programs that promote
83	safety, culture or the environment and that are beneficial to both the school and the
84	neighborhood;
85	(4) Capital purchase projects which include the acquisition of equipment or
86	property. Such projects include, but are not limited to, land acquisition, playground
87	equipment, bicycle racks and major supplies;
88	(5) Neighborhood improvement projects which benefit the local
89	infrastructure in a neighborhood, and include construction of sidewalks or installation
90	of streetlights.
91	6. Project categories ineligible for SNAP grant funding shall be:
92	(1) Projects accomplished in more than twelve months;
93	(2) Projects that duplicate existing private or public programs;
94	(3) Projects that require ongoing services, or requests to support continual
95	operating budgets; and
96	(4) Projects that conflict with the community comeback plan.
97	7. When making SNAP grant funding decisions, the board shall consider the
98	level of neighborhood participation including the percentage of residents who are
99	involved in planning and implementing the idea, the diversity of parties involved or
100	that will benefit, and the amount of neighborhood opposition; the community benefit
101	of the project, including the number of people who will benefit from the project and
102	the overall quality of the project.]
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	[67.493. Of the funds available to the trust, a minimum of five percent of the
2	funds, not to exceed an unallocated balance of five hundred thousand dollars rolled
3	over from the previous fiscal year, shall be set aside annually for the SNAP grant
4	program. Of the remaining funds seventy- five percent calculated on a rolling
5	three-year average shall be set aside for priority comeback projects. The balance of
6	the funds shall be used to indirectly or directly benefit priority comeback
7	communities or residents of those areas by utilizing such funds to:
8	(1) Promote job preparation and job creation in areas easily accessed by
9	residents of priority comeback communities:

10 (2) Improve neighborhoods adjacent to priority comeback communities that are unlikely to be improved without such funding; and 11 12 (3) Abate through low-interest home improvement loan programs or similar mechanisms the functional or marketable obsolescence of any owner- occupied 13 residential structure over twenty-five years old which is located within a census block 14 group below one hundred ten percent of the median income level for the metropolitan 15 statistical area for this state; provided that, there is a significant threat of economic 16 decline within the area without intervention by the trust.] 17